notified by the President on the notice board to be placed in some conspicuous part of the entrance to such park, garden or open space.

3. Public Entertainments, Ceremony or Exhibition.—No public entertainment, ceremony or exhibition shall be held in a public park, garden or open space, except after permission has been obtained from or given by the President in writing. Such park, garden or open space shall be kept open or closed for such period and upon such terms and conditions as may be considered expedient by the President and notified in the manner mentioned in Bye-law No. 2 or by notification in one or more local newspapers. This shall not apply to meetings that come under Bye-law No. 4.

4. Public meetings in parks, etc., :—No public meetings shall be held in any public park, or garden except in such portion thereof as is set apart by the Municipal Council for the purpose of such meetings and in any public park, or garden when any such portion is not set apart, no public meeting shall be held without the permission of the President.

5. Entrance or exit.—No person shall enter or quit a public park, garden or open space except by one of the gates or other openings, if any; provided for the purpose.—

6. Prohibition against defacing or displacing notice boards.—No person, shall deface or displace any board or tablet in a public park, garden or open space wherein any notice or bye-law of the Municipal Council is exhibited.

7. Prohibition against bringing of animals.—No person shall bring into a public park, garden or open space any animal whatsoever except dog in leash or suffer to remain therein any animal belonging to him or in his charge.

8. Posting hand bills.—No person shall, except with the written permission of the President, post or affix any bill placard or notice in any part of or upon any tree, in a public park, garden or open space nor shall any handbills be distributed in any public park garden or open space, except with the permission of the President.

9. Prohibition against removing or disturbing soil, etc.—No person otherwise, than in the discharge of his official duty as a servant of the Municipality, shall remove or disturb any soil, turf or flower bed or pluck any flower or leaf in a public park, garden or open space.

10. Damaging property or throwing rubbish.—No person shall destroy, injure, deface, soil or defile any part of any wall, fence barrier or railings in or enclosing any public park, garden or open space or any part of any seat, building monument, work of art, ornament or decoration or any other structure or erection of any municipal property in a public park, garden or open space.

11. Throwing stones, etc.—No person shall throw on, or discharge into a public park, garden or open space, stones or other missiles.

12. Prohibiting the climbing of trees, walls, etc.—No person shall climb any tree, wall, fence, barrier, railings or post in or enclosing a public park, garden or open space.

13. Games.—No game shall be played in a public park, garden or open space, except subject to such conditions as may from time to time, be prescribed by the President and notified on a notice board placed in some conspicuous part of the entrance of the public park, garden or open space.

14. Drinking.—No person shall drink within a public park, garden or open space any intoxicating liquor.

15. Erections.—Except with the written permission of the President no person shall erect any post, rail, fence, pole, tent, booth, stand, building or other structure in a public park, garden or open space.

16. Sale of articles.—No person shall, except with the written permission of the President, sell or offer or expose for sale or left to hire or offer or expose for letting to hire any commodity or article in a public park, garden or open space.

17. Drying or bleaching linen.—No person shall spread or deposit any linen or other fabric in a public park, garden or open space for the purpose of drying or bleaching the same.

18. Obstructing or disturbing servants on duty and others.—No person shall wilfully obstruct, disturb, or interrupt any other person in the proper use or enjoyment or a public park, garden or open space or wilfully obstruct disturb or interrupt any officer or servant of the Municipality or any person employed by the Municipality in the execution of his duty.

19. Nuisance.—No person shall commit nuisance in public park, garden or open space.

20. Creating disturbance or causing annoyance to the public.—No person shall create disturbance or cause annoyance to the public in a public park, garden or open space or use abusive, obscene, or profane language.

21. Prohibition of entry of person suffering from loathsome or infectious disease.—No person who is suffering from any loathsome or infectious disease shall enter a public park, garden or open space:

22. Prohibition of grazing, etc. of animals in public parks.—No person shall graze or feed any animal or suffer any animal to be grazed or fed on any grass or tree in any public park, garden or open space.

23. Prohibition of writing, etc., on trees.—No person shall write, paint, cut or carve or affix anything on any tree in any public park, garden or open space.

24. Prohibition of driving nails, etc., into trees.—No person shall drive any nail or ring or any other similar article into any tree in any public park, garden or open space.

25. Prohibition of tethering animals to trees, etc.—No person shall tether any animal to any tree or fence or post in or pertaining to, any public park, garden or open space.

26. Prohibition of bathing, etc. in tanks and ponds, etc.—No person shall bathe or wash clothes in any tank, pond or ornamental water storage in any public park or garden where a notice to that effect is put up by the Municipal Council.

27. Penalty for breach of bye-laws.—Whoever commits a breach of any of the above bye-laws shall, on conviction before a Magistrate, be punishable with a fine which may extend to rupees twenty-five.

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Notification dated 23rd September 1952.

No. C1. 43—52-53. It is hereby notified for information of the public of the Shimoga Town that the Town Municipal Council, Shimoga, have resolved at their ordinary General Meeting held on 29th August 1952 to bring into force in this Town the draft rules for regulating the levy of fees on Bus Stand in the Town Municipality in Shimoga Town as amended hereto framed by them under Section 46 (1) (4) of the Mysore Town Municipalities Act of 1951. The draft rules are also kept in the office for inspection by the public on all working days during the office hours from 11 A.M. to 5 P.M. Any inhabitant of this town objecting to the adoption of these rules or suggestions with respect to the draft rules and bye-laws may prefer his objection in writing to the President within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Draft Rules framed under Section 46 (1) (*h*) of the Mysore Town Municipalities Act, 1951 for the levy and recovery of Stand fees under Section 61 (*h*) (*v*) of the Act on buses arriving at the Bus Stands established or maintained by the Town Municipal Council, Shimoga.

A fee of annas four (Re. 0-4-0) per bus per day shall be levied on every bus arriving at the Bus Stand established or maintained by the Municipal Council, as prescribed in Schedule I to the Act.

2. The fee shall be collected departmentally and the Municipal employee in charge of the Bus Stand shall give the person paying the fee a proper receipt showing the amount received, date and hour of payment and the registration number and or other identifying particulars of the vehicle.

3. The Municipal Employee in charge of the Bus Stand shall be bound to maintain a proper account of the daily collections and of the traffic passing through the stand and it shall be produced for inspection whenever called for by the President, Vice-President or the Executive Officer.

4. No exemption from payment of fees shall be allowed in respect of any bus.

5. No refund of the Stand fee recovered shall be made under any circumstances.

Notification dated 23rd September 1952.

No. C1. 44—52-53. It is hereby notified for information of the public of the Shimoga Town that the Town Municipal Council, Shimoga, have resolved at their ordinary General Meeting held on 29th August 1952 to bring into force in this Town the draft rules and bye-laws relating to Professional Tax in Shimoga Town as amended hereto framed by them under Section 48 (1) (i) of the Mysore Town Municipalities Act of 1951. The Draft rules and bye-laws are also kept in the office for inspection by the public on all working days during the office hours from 11 A.M. to 5 P.M. Any inhabitant of this town objecting to the adoption of these rules and bye-laws or suggestions with respect to the draft rules and bye-laws may prefer his objection in writing to the President within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Draft Rules framed under Section 46 (1) (*h*) readwith Section 61(*h*) (*XI*) of the Mysore Town Municipalities Act, 1951, for the levy and collection of a tax on arts, professions, trades and callings and on offices and appointments in the Town Municipality, Shimoga.

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1. Every person who, within the Municipal limits, exercises a profession, art or calling or holds an office or appointment public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations shown in Schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed. The persons who are getting income of less than Rs. 100 per month shall be exempted from this rule.

2. The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3. No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half yearly or yearly as may by decided by the Municipal Council.

6. Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment:

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I

(*See Rule* 1.)

Rates of tax on arts, professions, trades and callings.

Class I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards :—

Yearly Rs. 50.—

(i) Carrying on business as a Company;
(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and commission agents;
(iii) Bankers, money lenders, money changes, and pawn brokers;
(iv) Editors and proprietors of newspapers;
(v) Brokers and dealers in securities, shares or bills of exchange;
(vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law Agents;
(vii) Practising medical practitioners of all kinds including hakims and vaidyas;
(viii) Dentists and Veterinary Surgeons;
(ix) Owners and farmers of markets and toll farmers;
(x) Architects and Civil Engineers;
(xi) Keepers of hotels, lodging houses or boarding houses;
(xii) Builders and surveyors;
(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds;
(xiv) Professional artists, photographers, actors, owners or managers of circuses of theatrical companies, musicians and dancers;
(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages;
(xvi) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or onwards, Rs. 25.

Class III.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to three hundred rupees a month or upwards, Rs. 12.

Class IV.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards, Rs. 8.

Class V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs. 4.

NOTE.—The foregoing classification is subject to the following provisions, namely :—

Proviso 1. No owner of cotton press shall be placed in any class below Class II.

Proviso 2. No wholesale trader, banker, barrister, advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, mill-owner or factory, owner shall be placed in any class below class III.

Proviso 3. No abkari renter (other than a mere liquor shop-keeper) editor, or proprietor of a Newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso 4. No boatowner, auctioneer, money-lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil, press) shall be placed in any class below Class V.